

## **ABSTRACT**

A method for explicit treatment of event details in a semantic, record-extensible structure. This approach can be characterized as a “Big E, little e” event model of accounting and other enterprise events, wherein a semantic framework is designed to support conventional accounting models while providing a general data management environment in which other models and processes can be integrated in a direct, straightforward, and efficient manner. The present method is intended as a means of integrating event, or events, accounting concepts into an enterprise management model. The present approach focuses on the integration of both relational and hierarchical tools for databases and processes to achieve semantic, linguistic meaning using text and symbolic representations of operational definitions agreed upon and understood by relevant parties.